

**REMARKS**

Claims 1-20 were rejected under 35 U.S.C. §102(e) as being anticipated by Imai et al., U.S. Patent No. 5,864,800 ("Imai"). Applicants respectfully disagree and traverse this rejection for at least the following reasons.

The present inventions are directed at systems and methods for processing speech/audio signals which comprise, among other things, the encoding of a first signal portion which includes phase information associated with select sinusoids when a frame of the signal portion is in a transition mode.

Imai does not disclose such encoding. As far as Applicants can tell Imai does not appear to disclose encoding relating to the transition mode of a speech/audio signal.

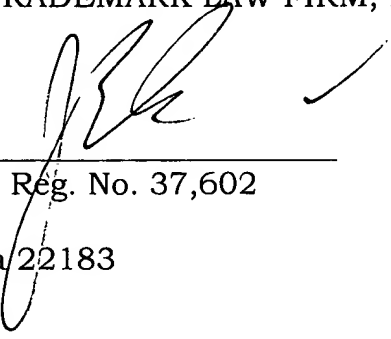
Accordingly, Applicants respectfully request withdrawal of the pending rejections and allowance of claims 1-20.

Should there be any outstanding matters that need to be resolved in the present application, the Examiner is respectfully requested to contact John E. Curtin at the telephone number below.

If necessary, the Commissioner is hereby authorized in this, concurrent, and future replies, to charge payment or credit any overpayment to Deposit Account No. 50-3777 for any additional fees required under 37 C.F.R. § 1.16 or under 37 C.F.R. § 1.17; particularly, extension of time fees.

Respectfully submitted,

CAPITOL PATENT & TRADEMARK LAW FIRM, PLLC.

By   
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